

# TANZA WATER DISTRICT

# **DISBURSEMENT CONTROL PROCEDURE**

Type of Document: Quality Management System Procedures

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### 5.0 RESPONSIBILITY AND AUTHORITY

- 5.1 All concerned Division Managers shall be responsible for the accomplishment and approval of Documented Claims with required attachment/s and for submitting such documents to Accounting and Cash Management Division.
- 5.2 The Accounting Officer shall be responsible for the review and approval of request base on availability of fund.
- 5.3 The Accounting and Cash Management Division shall be responsible for the checking of the completeness of the documents, preparation of the Journal Entry Vouchers and the journals, and posting records in the Books of Accounts.
- 5.4 The Cashier shall be responsible for preparing and releasing of checks.
- 5.5 The General Manager shall be responsible for the approval of the Disbursement Vouchers, the prepared check and of the Documented Claims and Required Attachments.

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### 1.0 OBJECTIVE

The purpose of this procedure is to establish the appropriate process of check disbursement in accordance with COA Rules and Regulations.

### 2.0 SCOPE

This procedure covers Tanza Water District's process of preparing Disbursement Voucher and Journal Entry Voucher, Check preparation and releasing, and recording of vouchers to the journals and ledger.

### 3.0 DEFINITION OF TERMS

- 3.1 Commission on Audit (COA) is an independent constitutional commission established by the constitution of the Philippines. It has the primary function to examine, audit and settle all accounts and expenditures of the funds and properties of the Philippine government.
- 3.2 Journal Entry Voucher (JEV) is an accounting record that notes the details of the transaction for record keeping and auditing purposes. This voucher includes the names of accounts affected, the date of the transaction, description of the transaction, signature of authorizing parties, and other details critical to proper accounting procedures.
- 3.3 Check Disbursements Journal (CkDJ) is a specialized accounting journal used in accounting system to keep tract of expenses incurred when check is used for payment. The entry involves crediting 'Cash in Bank' account and debiting the corresponding expense account.
- 3.4 Disbursement Voucher (DV) is a form used when a check is issued for payment to an individual or an organization.

## 4.0 REFERENCE DOCUMENTS

- 4.1 Commission on Audit Rules and Regulations
- 4.2 Budget Control Procedure
- 4.3 New Government Accounting System

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# 6.0 PROCEDURE DETAILS

## 6.1 Disbursement Voucher Process

Process Flow In-cha		Process Description	Records
Start			
Receiving	Accounting Officer	Shall receive duly approved Documented Claims with required attachment/s.	Documented Claims; Required Attachments
Document Review	Accounting Officer	Shall review and check the completeness of submitted documents.  Note: Shall return lacking documents to the concerned officer for completion.	Documented Claims; Required Attachments
Vouchering	Accounting Processor	Shall prepare the Disbursement Voucher and Journal Entry Voucher.	DV; JEV
Request Approval	Accounting Officer	Shall review and approve the request base on verification fund availability.  Note:  1) The documents shall be returned to the concerned officer, if there is no budget available.  2) Shall monitor the budget in accordance with the Budget Control Procedure.	DV; JEV; Documented Claims; Required Attachments
Certification	ACM Division Manager	Shall certify the completeness of the documents and the fund availability	DV; JEV; Documented Claims; Required Attachments
A			

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Certification	General Manager	Shall approve the request by signing in the approval section of the Disbursement Voucher.	DV; JEV; Documented Claims; Require Attachments
Check Preparation	Cashier	Shall prepare corresponding check according to the indicated data in the Disbursement Voucher.	Bank Check;
Final Approval	General Manager	Shall approve and authorized the creation of the check by affixing signature on the check.	Bank Check; DV JEV; Documente Claims; Require Attachments
Check Releasing	Cashier	Shall release the corresponding check to the claimant.  Note: Shall record the releasing of check as payment in the Payment Releasing Logbook.	Bank Check Released Check Logbook
Recording	Accounting Officer	Shall record JEV entries in the corresponding Journal and General Ledger.  Note:  1) The journals are prepared at the end of the month.  2) The General Ledger is prepared after accomplishment of the journals.  3) Printing of the General Ledger is done at the end of the year.	CkDJ; Cash Disbursements Journal; Genera Journal; Genera Ledger
End			п

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6.2 Reports

Frequency	Responsible	
Monthly	Accounting Officer	
Monthly	Accounting Officer	
Monthly	Accounting Officer	
	Monthly Monthly	

# 7.0 PERFORMANCE INDICATORS

7.1 The Division Manager shall ensure that all disbursement vouchers were properly prepared, accomplished, verified and accounted for.

# 8.0 ATTACHMENTS AND FORMS

- 8.1 Forms
  - 8.1.1 Disbursement Voucher
  - 8.1.2 Journal Entry Voucher
  - 8.1.3 Petty Cash Fund Voucher
  - 8.1.4 Check Disbursements Journal
  - 8.1.5 Cash Disbursements Journal
  - 8.1.6 Petty Cash Fund Record
- 8.2 Table of Documented Claims and Required Attachments

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# TANZA WATER DISTRICT

		DISRUE	SEMI	ENT VOUCHER	
	MDS Check	MODE OF PAYMENT  × Commercial Check	ADA [	Others	No.: Date:
Payee/Office:				TIN/Employee No.:	OS/BUS No.: Date:
Address:					1-2
				Title:	Code:
		Particulars			Amount
Certified:	Cash available	ments complete and proper		Approved for Payment	::
Signature:				Signature:	
Printed Name: Position: Date:		notiversus south an Nation trans agreed acre.		Printed Name: Position: Date:	
	Tanza Wate	District			
Received Payme Signature:	nt: OCT 27	2016 Date:	100	neck/ADA No.: ate:	Journal Entry Voucher: No:
Printed Name:	MASTER		Ba	ank Name: R No./other relevant ocument issued:	Date:



# Republic of the Philippines

# TANZA WATER DISTRICT

# JOURNAL ENTRY VOUCHER

No.:	JEV#
	2 F A 11

Date:

			ACCOUNTIN	IG ENTRIES	5		
Responsibility	Accounts	and Explanation		Account	р	Am	ount
Center				Code		Debit	Credit
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	COLUMN TO THE RESERVE						
Ta	nza Water District	Tanua Mai	er Districe				
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. To be filled up upon liquidation/reimbursement Reimbursement Received by: Liquidation Submitted CONTROLLED COPY Received Refund
Reimbursement Paid OR/CR/Invoice/RER/TO No. Responsibility Center Code: **Total Amount Granted** Total Amount Paid per Date: Amount Refunded/ (Reimbursed) Date: No.: U Tanza Water District Petty Cash Custodian 2.7 2016 MASTER COPY Amount TANZA WATER DISTRICT Republic of the Philippines Signature over Printed Name of Payee PETTY CASH VOUCHER Immediate Supervisor Tanza, Cavite Name of Requestor 1. To be filled up upon request Cash Received by: **Particulars** Requested by: Approved by: Paid by: Date: Payee / Office: ACM-003-00 Purpose: Address

Php

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Signature of Payee

Petty Cash Custodian

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ACM-003-00

,	*:		To be filled up upon liquidation/reimbursement		Php		).	1	1 1	Php()	Php			nt Paid		Petty Cash Custodian	bmitted	Reimbursement Received by:		Signature of Payee	
No.: Date:	Responsibility Center Code:		II. To be filled up upon l		Total Amount Granted	Total Amount Paid per	OR/CR/Invoice/RER/TO No.				Amount Refunded/ (Reimbursed)		C Received Refund	Reimbursement Paid	×	Pett	D Liquidation Submitted	Reimbursen		S. Date:	
opines TRICT				Amount	10											or		<u></u>		Payee	
Republic of the Philippines TANZA WATER DISTRICT Tanza, Cavite			o upon request	Particulars									Requested by:	Name of Requestor	Approved by:	Immediate Supervisor	χ.	Petty Cash Custodian	Cash Received by:	Signature over Printed Name of Payee Date:	
SURICE SE	Payee / Office:	Address :	I. To be filled up upon request	Pa			To the state of th				Purpose:	and the second statement of the second secon	A Reque	manuscontrol in which	Appro		B Paid by:	Service and the service and th	Cash F	Signatu Date:	

Date



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TANZA WATER DISTRICT

Tanza, Cavite

# Tanza, Cavite CHECK DISBURSEMENTS JOURNAL

Bank Name: Account No.

CkDK/DV No. of Edges         Disbusing Disbusing Particulars         Particulars         111         412-1         412-2         Code p Amount         Amount 103         123         401         Code p Amount           No. Of Edges         Tenca Water District         Tenca Water District		Sorial	Name of				CREDIT						DEBIT			
Officer/Paye         111         412-1         412-2         Code         P         Amount         103         123         401         Code         P           101         Act.         A12-2         Code         P         Amount         103         123         401         Code         P           101         Act.         Act.         Act.         Amount         103         123         401         Code         P           102         Act.         Act.         Amount         103         123         401         Code         P           102         Act.         Act.         Amount         Amount         103         123         401         Code         P           102         Act.         Act.         Amount         Amount         Act.         Act. <th>CkDR/DV</th> <th>No. of</th> <th>Dishursing</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>SUND</th> <th>RY</th> <th></th> <th></th> <th></th> <th>S</th> <th>OND!</th> <th>RY</th>	CkDR/DV	No. of	Dishursing						SUND	RY				S	OND!	RY
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Certified Correct:



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TANZA WATER DISTRICT

Tanza, Cavite

# CASH DISBURSEMENTS JOURNAL

				J	CREDIT				DEBIT				
Date		JEV No. CDR No.	Name of Disbursing Officer			SUNDRY	\ \ \ \ \				ns	SUNDRY	
					Acct. Code	۵,	Amount			7 0	Acct	۵ 4	Amount
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Certified Correct:

Petty Cash Fund



Republic of the Philippines

PETTY CASH FUND RECORD

Petty Cash Custodian:

TANZA WATER DISTRICT

											Designation:	Designation: Petty Cash Custodian		
			PETTY	PETTY CASH FUND (104)	(104)	MAI	INTENANCI	E AND OTH	MAINTENANCE AND OTHER OPERATING EXPENSES	ING EXPE	NSES	SUNDRY	)RY	
Date	PCV No.	Particulars	Receipts	Payments	Balance	Travelling Expenses - Local (751)	Office Supplies Expenses (755)	Representat ion Expenses (783)	Repairs & MaintMotor Vehicles (841)	Repairs & Maint Other PPE (850)	Other Maint. & Operating Expenses (969)	Account Title	Acct. Code	Amount
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		Tanza Water District	trict	ERLA WALEY	District								مثار إدمار	
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I hereby certify that the foregoing is correct and complete record of all replenishments and disbursements made by me in my capacity as Petty Cash Custodian during the period of inclusives, as indicated in the corresponding columns. 2

Prepared by:

PETTY CASH CUSTODIAN

Date

8.5. Table of Documented Claims and Required Attachments

NO.	DISBURSEMENT	DOCUMENTED CLAIM	REQUIRED ATTACHMENTS
₩	Cash Advance	Request for Cash Advance	
			Ivorie
	Durchage Special		Purchase Request
,	Fairnase of Supplies /	-	Abstract of Quotation of Canvass
4	Proporti	Purchase Order	Inspection and Acceptance Report*
	y) indoir		Sales Invoice*
L			Delivery Receipt*
n	Payment of bills	Statement of Accounts	None
ω	Payroll	Summary of Payroll	Computation of Salaries
			Daily Time Record
	2:		Itinerary of Travel
7	Travel Allowance	Travel Order	Report of Travel
			Certificate of Travel Completed
	SACA CONTRACTOR		Certificate of Appearance / Participation
00	Vohiolo	Receipt (Official / Collection / Acknowledgement /	T thought T
	Veilcle	Reimbursement Expense) or Invoice (Sales / Cash)	Todale nepoli Form
	Doninghaman		Petty Cash Vouchers
6	Cash	Petty Cash Fund Record	Receipt (Official / Collection / Acknowledgement /
	200		Reimbursement Expense) or Invoice (Sales / Cash)**
			Travel Order with required attachments**
		Remittance List	Summary of Taxes Withheld
		Remittance List of Premiud PEAN Mater District	Nonea Water District
,		Remittance of Service Ldan Accounts, 1916	None
01	Remittances	Short-Term Loan Remittance Form	None Nov 02 Zuio
		Membership Contributions REMAEERE EPBY	NORBTROLLED COPY
		Statement of Premium Account - Formal Sector	None
			None
= C0Y	"Redillrement of attachment chall	Jan. 1 1.	

\*Requirement of attachment shall depend on the processing of transaction. \*\*Requirement of attachment shall depend on the type of transaction.